

Instructions for Form FTB 3519

Payment Voucher for Automatic Extension for Individuals

General Information

Use form FTB 3519 **only** if:

- You cannot file your 1999 return* by April 17, 2000; **and**
- You owe tax for 1999.

Use the worksheet below to determine if you owe tax.

- If you **do not** owe tax, there is nothing to file at this time and no need to complete or mail this voucher. But, you must file your return by October 16, 2000 to avoid a late-filing penalty. See Penalties and Interest for more information.
- If you owe tax, complete the voucher at the bottom of this page. Then mail it and your check or money order to the Franchise Tax Board (FTB) by April 17, 2000, to avoid late-payment penalties. See Penalties and Interest for more information.

Note: You can also pay your tax by credit card. You will be charged a fee for this service. If you pay by credit card, do not mail the payment voucher to the FTB. Call (888) 272-9829 (ext. 1555) or visit the website:

www.8882paytax.com

Name and Address. Be sure to fill in your complete name, address, and social security number on the voucher. If you lease a mailbox from a private business rather than from the United States Postal Service, enter your mailbox number in the field labeled "PMB no."

*When you do file your 1999 return, you must use Form 540A, Form 540, or Form 540NR.

Penalties and Interest

Remember, an extension of time to file your return is not an extension of time to pay your tax. If you fail to pay your total tax liability by April 17, 2000, a late-payment penalty plus interest will be added to your tax due. If after April 17, 2000, you find that your estimate of tax due was too low, you should pay the additional tax as soon as possible to avoid further accumulation of penalties and interest. Pay your additional tax with another form FTB 3519 voucher. If you do not file your return by October 16, 2000, you will be assessed a late-filing penalty plus interest from the original due date of the return.

Taxpayers Residing or Traveling Abroad

If you are living or traveling outside the United States on April 17, 2000, the deadline to file your return and pay the tax is June 15, 2000. Interest will accrue from the original due date (April 17, 2000) until the date of payment. If you need additional time to file your tax return, you will be allowed an automatic six-month extension without filing a written request. To qualify for the extension, you must file your tax return by December 15, 2000. To avoid any late-payment penalties, you must pay 100% of your tax liability by June 15, 2000. When filing your return, be sure to attach a statement to the front indicating that you were "abroad on April 17, 2000."

TAX PAYMENT WORKSHEET FOR YOUR RECORDS

- Total tax you expect to owe. This is the amount you expect to enter on Form 540EZ, line 23; Form 540A, line 23; Form 540, line 37; Form 540 2EZ, line 13; or Form 540NR, line 46 **1** _____
- Payments and credits:
 - California income tax withheld **2a** _____
 - California estimated tax payments and amount applied from your 1998 return **2b** _____
 - Other payments and credits, including any tax payments made with any previous form FTB 3519 voucher **2c** _____
- Total tax payments and credits. Add line 2a, line 2b, and line 2c **3** _____
- Tax due. Is line 1 more than line 3? **4** _____
 - No. Stop here.** You have no tax due. **DO NOT MAIL THE PAYMENT VOUCHER.** Your return, when filed by October 16, 2000, will verify that you qualified for the extension.
 - Yes.** Subtract line 3 from line 1. This is your tax due. Enter the tax due amount from line 4 as the "Amount of payment" on the form FTB 3519 voucher below. Fill in your name(s), address, and social security number(s), and separate the voucher from this page where it says "DETACH HERE." Make a check or money order payable to "Franchise Tax Board." Also write your social security number and "1999 FTB 3519" on the check or money order. Mail both the check or money order and the voucher to:

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0051

✓ Keep this completed worksheet with your tax records.

----- DETACH HERE -----

TAXABLE YEAR

1999

Payment Voucher for Automatic Extension for Individuals

CALIFORNIA FORM

3519 (PIT)

Your first name	Initial	Last name	Your social security number	
If joint payment, spouse's first name	Initial	Last name	Spouse's social security number	
Present home address - number and street including PO Box or rural route			Apt. no.	PMB no.
City, town, or post office			State	ZIP Code

IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM

IF PAYMENT IS DUE, MAIL TO: FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0051

(Calendar year —
Due April 17, 2000)

Amount of payment

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